REGULAR SESSION NO. 125

Read online (full-text search, related cases, audio case brief): https://batas.org/library/986df5d83a91/

PRINCIPAL AUTHORS:

HON. RAYMOND R. YUPANGCO

and

HON. MARLON M. LACSON
Majority Floor Leader

Be it ordained by the City Council of Manila, in session assembled, THAT:

SECTION 1. Section 3 (d) of City Ordinance No. 8330, is hereby amended to read as follows:

"SEC. 3.The Department of Assessements shall adopt the newly approved schedules specified in Section 1 hereof: PROVIDED, that:

d) The amount of tax to be paid by virtue hereof shall in no case be lower than the tax imposed thereon in 2013. Any tax increase, as a consequence of this Ordinance, shall be staggered into two (2) periods of payments at the rate of 60% and 40% for the first period (2014 to 2016) and the second period (2017), provided that the said rates are based on the incremental values of real properties. However,

d) The amount of tax to be paid by virtue hereof shall in no case be lower than the tax imposed thereon in 2013. Any tax increase, as a consequence of this Ordinance, shall be staggered into two (2) periods of payments at the rate of 60% and 40% for the first period (2014 to 2016) and the second period (2017), provided that the said rates are based on the incremental values of real properties. However,

i) For the first payment period (2014 to 2016), the total amount of tax be paid on Land, Buildings and other Structures, and Machineries used for residential, commercial and industrial shall in no case be more than double of the tax imposed for 2013 of the same real property;

ii) For the second payment period (2017) and succeeding years, the total amount of tax to be paid shall in no case exceed by 150% of the tax imposed for 2013;

iii) It is understood therefore that the herein staggered relief pursuant to Section 192 of R.A.7169, Ibid, shall be applied only for a period of two (2) payment periods from the effectivivity hereof."

SEC. 2. Effectivivity Clause. – This Ordinance shall take effect upon its approval.

This Ordinance was finally enacted by the City Council of Manila on _____.

PRESIDED BY:

FRANCISCO "Isko Moreno" DOMAGOSO
Mayor
Vice-Mayor and Presiding Officer
City Council, Manila

ATTESTED:

LUCH R. GEMPIS, JR.
CITY GOVERNMENT DEPARTMENT HEAD III
(Secretary to the City Council)

APPROVED BY HIS HONOR, THE MAYOR, ON.

JOSEPH EJERCITO ESTRADA
Mayor
City of Manila

ATTESTED:

EDWARD S. SERAPIO
City Government Department Head III
(Secretary to the Mayor)

CERTIFICATION
This is to certify that the City Council ordered the publication of the above proposed Ordinance during its regular session held on November 27, 2014, pursuant to the provision of Section 17, Article III of R.A. 409, as amended, otherwise known as the Revised Charter of the City Council of Manila.

(Sgd.) LUCH R. GEMPIS, JR.
City Government Department Head III
(Secretary to the City Council)

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at https://batas.org

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.